

# **International Law Enforcement Auditors Association**

## **By-Laws**



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BY-LAWS  
OF THE  
INTERNATIONAL  
LAW ENFORCEMENT  
AUDITORS ASSOCIATION  
(ILEAA)

AS ADOPTED  
At The

FIRST ANNUAL MEETING  
LOS ANGELES, CALIFORNIA

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## **ARTICLE I – NAME, PURPOSE, AND OBJECTIVES**

### **Section 1: Name**

The name of this organization shall be the International Law Enforcement Auditors Association (ILEAA).

### **Section 2: Purpose**

The purpose of the International Law Enforcement Auditors Association (ILEAA), further known here as the Association, is to be the primary, independent, self-supporting professional association whose mission is to provide global leadership in increasing the knowledge, skills, abilities and professionalism of law enforcement auditors and those responsible for governance, enforcement and administration through advancement of education for its members.

The Association is dedicated to the development and promotion of the practice of professional auditing by providing its members with the resources, information, and leadership that will enable them to provide valuable services in the highest professional manner to benefit their clients, their employers, the public, their country, and the international law enforcement community.

### **Section 3: Objectives**

The Association shall have the following objectives:

- a. To bring together professionals from around the world whose duties involve the audit, oversight, enforcement, and administration of issues related to the enforcement of the law.
- b. To encourage and provide opportunities for the free interchange of information and ideas among professionals involved in the audit, oversight, enforcement and administration of issues related to the enforcement of the law.
- c. To develop and make available a comprehensive program of professional development activities and training in the areas of accounting, auditing, financial management, fraud, and related subjects as they relate specifically to the audit, oversight, enforcement and administration of issues related to the enforcement of the law.
- d. To improve the quality of audit in law enforcement.
- e. To promote international recognition of the Association's professionalism by developing, and administering the certification process for issuing the law enforcement audit credential.

- f. To provide a forum for the dissemination and discussion of issues concerning audit in law enforcement in order to educate members and others as to the standards used and the practices employed by professional auditors, accountants, and financial managers throughout the international law enforcement community.
- g. To encourage and uphold the highest standards of professional ethics.
- h. To serve as the international representative of professional auditors, accountants, and financial managers before governments, regulatory bodies, and other organizations, in advocating, protecting, and promoting member interests.

## **ARTICLE II – MEMBERSHIP**

### **Section 1: Membership**

All persons are eligible for membership who:

- a. Are qualified for membership under these by laws, and
- b. Who have not been convicted of a felony or other breach of the laws of any country or territory or subdivision thereof.

### **Section 2: Application Process**

A candidate for admission must file an ILEAA application accompanied by one year annual dues, with the Membership Committee.

The Committee will review applications at least once a month. Upon a determination by the Committee that the applicant meets the qualifications of a particular category of membership, a letter of his/her acceptance will be issued.

If the member is not accepted for membership, his/her one year annual dues will be refunded. In the event the applicant is not accepted for membership, he/she will be advised of the reasons. The applicant has the right to appeal to the Membership Committee. Upon appeal, the Committee will re-evaluate the application, and if it decides on rejection, the application with the Committee's recommendation and accompanying documentation, will be forwarded to the President for consideration. The President will make the final decision as to the acceptance or rejection of an applicant who has been rejected by the Committee. Rejected applicants may reapply for admission not sooner than one year after final rejection by either the Committee or the President.

REVISED: Annual dues are to be collected each year, and invoicing will be done 30 days prior to the anniversary date of their initial membership acceptance date.

Annual dues are assessed based on membership type as follows (see Section 4 for description of these classes of membership):

Certified, Full, and Associate Members: \$100

Student Members: \$50

Academia: \$95

Retired Members: \$75

Lifetime Members: no annual dues

### **Section 3: Committee Application Review**

The Committee or its designees will review each application and verify with due diligence, the information contained therein. The applicant may be contacted for assistance in verifying the application contents. The committee or their designees must verify all the application content the committee deems appropriate, and if verification is not possible the application will be rejected.

### **Section 4 : Classes of Membership**

- a. Certified Member – A member who has been recognized by the Board of the Association as a Certified Law Enforcement Auditor.
- b. Full Members – Full Members shall be auditors and all others whose professional duties and responsibilities include the oversight, enforcement, and administration of issues related to the enforcement of the law.
- c. Associate Membership – All other interested persons not eligible for either the Certified or full membership may be accepted as an associate member as the Board of Directors may determine.
- d. Student Membership – Student members are students who are recognized by the Association as enrolled in a recognized college or university.
- e. Academic Members – Members of educational facilities of higher learning.
- f. Retired Membership – Retired members shall be former members who have retired and wish to remain active in ILEAA.

- g. Lifetime Membership – Lifetime members shall be honorary members in accordance with the guidelines established under the ILEAA lifetime membership award program.

## **Section 5: Duties of Members**

It is the duty and responsibility of the members to:

- a. Endorse and support the purpose and objectives of the Association;
- b. Be guided in their professional behavior by the Association's Code of Ethics; and,
- c. Cooperate with the Ethics Committee in any investigation of violations of the Code of Ethics.

## **ARTICLE III – CODE OF ETHICS**

### **Section 1: Purpose**

Professional auditors must adhere to a strict code of professional ethics and must insist on the maintenance of the highest professional standards of competence and integrity from members of the profession. In order to foster such standards of behavior as well as to promote exemplary service to clients, employers, the public, the government, and the international community of law enforcement professionals, the Association has developed and maintains a Code of Ethics to guide members and inform others as to the expectations they may have of the Association's members.

### **Section 2: Definitions**

Where reference is made to a member in this Article, it is intended to include all members. Reference made to clients and employers applies to all classes of clients and employers in both the private and public sectors.

### **Section 3: Applicability of the Code**

The code applies to all members of the Association whether engaged in the public practice of accounting and auditing, working as an accountant or auditor for the government or industry, or engaged in the practice of teaching and training others in the theory or practice of accounting or auditing and who otherwise identify themselves as a member of the Association.

### **Section 4: Ethical Principles**



a. Personal Behavior

Members shall:

- (1) Not engage in acts or be associated with activities that are contrary to the public interest or bring discredit to the Association;
- (2) Not knowingly transmit or use confidential information obtained during the course of their professional work for personal gain or other advantage; and,
- (3) At all times, conduct themselves in a manner that upholds the honor, dignity, and prestige of the professional practice of accounting and auditing.

b. Professional Competence and Performance

Members shall:

- (1) Always strive to execute their duties and responsibilities and supervise the work of their subordinates with the highest degree of professional care;
- (2) Continually seek to increase their professional knowledge and skills to improve their service to their clients, employers, associates, and fellow Association members;
- (3) Unceasingly exercise diligence, objectivity, and honesty in their professional activities and be aware of their responsibility to disclose, as is appropriate, all improprieties that come to their attention; and,
- (4) Constantly be aware of, and strive to apply, all the standards of their profession, all the rules and regulations of their employers, and all the applicable laws, regulations, and other requirements of the government that may be applicable to their work.

c. Responsibility To Others

In the performance of all work, members shall:

- (1) Consider the public interest paramount;
- (2) Not engage in any activity or relationship which creates or gives the appearance of a conflict with their professional duties and responsibilities, or as a member of the Association, and

(3) Identify personal opinions that may differ from that of the Association, their employer or a client when speaking or writing for publication.

d. Rules Specifically Applicable to Association Members Who Are Certified

(1) Competence - An engagement may not be undertaken which cannot reasonably be expected to be completed or otherwise discharged with the highest degree of professional competence.

(2) Confidential Information - Confidential information, obtained during the course of a professional engagement, may not be disclosed except as provided for or as required by law.

(3) Integrity and Objectivity - A member must maintain a high degree of integrity and objectivity and may not engage in any business or occupation which may impair integrity or objectivity in rendering professional services.

(4) Social Responsibilities - As a responsible citizen, a member to the extent possible, shall accept social responsibilities and engage in activities devoted to community betterment and well being.

(5) Accounting and Auditing Standards - A member must perform all accounting and auditing work in accordance with the nation's laws on accounting and auditing and all other applicable laws and prevailing accounting and auditing standards. All financial statements must be prepared and presented in conformity with these laws and standards. When the use of such laws and standards is not observed, the nature of the departure, the effects of the departure, and the reasons the standards were not observed should be explained.

(6) Integrity - A member should not be a part of any activity that would allow any unqualified person to practice as a Certified Law Enforcement Auditor.

(7) Independence - A member may not express an opinion or draw a conclusion, unless the accountant or auditor is completely independent of the organization, company, or entity whose records are being examined.

(8) Offers of Employment - A member shall not make an offer of employment to an employee of another member's firm without first informing the other member's firm.

(9) Encroachment - A member shall not attempt to provide a service to a client which service is already being supplied by another licensed accountant or auditor.

(10) Conflict of Interest - A member shall not concurrently engage in business or activity which impairs professional competence or which would give rise to a conflict of interest between the member and a client or an employer.

### **Section 5: Receipt and Investigations of Complaints**

- a. The Association's Ethics Committee shall receive allegations and complaints of improper conduct, specifically violations of its Code of Ethics by any of its members from any source. Only written allegations shall be accepted and investigated.
- b. A prompt determination must be made by the Ethics Committee, usually within 30 days, as to whether there is reason to believe that some aspect of the Association's code of ethics was violated. Within 30 days after the receipt of the complaint, the Committee shall advise the President of its determinations.
- c. If there was reason to believe that a probable violation has occurred, the Committee can thereupon initiate an inquiry into the matter, and submit its findings of fact to the President with a recommendation.
- d. The President must then review the Committee's findings and recommendations. The President will decide whether and to what extent sanctions should be applied against a member.

### **Section 6: Members Rights During the Inquiry Process**

No member shall be permitted to resign from the Association while under investigation for an alleged violation of the Association's code of ethics. When the Committee receives a complaint, the Committee shall notify the member of the nature of the complaint within 10 days by mail or in person, and shall schedule discussions with the member as part of its inquiry process.

### **Section 7: Penalties for Violations of the Code of Ethics**

Violations of the Association's Code of Ethics can subject a member to a reprimand or suspension of Association membership, and in extreme cases expulsion from the Association.

### **Section 8: Communicating Ethics Violations**

When the Association has decided a termination of membership, or expulsion from the Association, the termination or expulsion must be reported by the

President. Only the President may speak for, or represent, the Association about an ethics matter.

## **ARTICLE IV – VOTING**

### **Section 1: Voting Rights**

Each member in good standing shall have voting privileges.

### **Section 2: Voting Actions**

Amendments to this constitution and bylaws shall require a two-thirds vote of members present at the annual meeting. All other matters requiring a vote shall be decided by a majority of votes. In the latter case, votes may be made in person, by mail, or electronically as determined by the Board of Directors.

## **ARTICLE V – MEETINGS**

### **Section 1: Meetings of Members**

- a. Meetings of the membership to advance the purposes and objectives of the Association shall be held at least annually, on such date and at such time and place as may be designated by the President with the approval of the Board of Directors.
- b. Notice shall be sent to each member of the Association at least thirty days before the date of each meeting.

### **Section 2: Rules of Procedure**

In transacting official business, the rules of parliamentary procedures contained in the most recent revision of "Robert's Rules of Order" shall govern all meetings of the Association.

## **ARTICLE VI – ASSOCIATION ORGANIZATION**

### **Section 1: Officers**

The Association shall be represented by officers which shall be the President, Immediate Past President, Vice President, Secretary, and Treasurer.

- a. The President shall be elected for a one-year term of office.

1. Upon completing his/her term(s), he/she serves as the Immediate Past President for a one-year term and is not eligible to serve in any other elected capacity during this period.
  2. The President may serve no more than two consecutive terms at which time he/she will serve as the Immediate Past President for a one-year term as described above.
- b. The Vice President shall be elected for a one-year term, and shall serve as President in the event of a vacancy in that office.
  - c. The Secretary and Treasurer shall be elected for a one-year term.
  - d. Officers shall continue in office until their successors are elected at an annual election. In the event of a vacancy, the President may appoint interim officers.

## **Section 2: Board of Directors**

The Board of Directors shall be the governing body of the Association.

Professional auditing consultants are precluded from serving as voting members of the Board of Directors, but may serve as Advisory Board Members. The

Board of Directors shall be composed of the following:

- President
  - Vice President
  - Secretary
  - Treasurer
  - Immediate Past President
  - Advisory Board Members (non-voting), and
  - Country Directors.
- a. Advisory Board Members are appointed by the President and serve concurrently with the term of the appointing President. The President may appoint up to seven Advisory Board Members without Board approval and may fill vacancies as they occur. The Board has the option of allowing additional temporary (until the next election cycle) Advisory Board Members with a majority vote of a quorum. Advisory Board Members shall be selected to complement the overall experience, skills, and qualifications of the Board to ensure the Board as a whole maintains comprehensive knowledge and professionalism in the field of auditing.
  - b. Country Directors: Each country with at least five members shall have one elected Country Director. Each country with at least fifty members shall have two elected Country Directors. Each country with at least one hundred members shall have three elected Country Directors. Country Directors shall each be elected by the general membership for a two-year term of office. An additional

Country Director may be added when ILEAA representation from the country exceeds thirty percent of total membership.

- c. Meetings of the Board of Directors shall be held at the call of the President or any five members of the Board. A quorum is established with one-half of the total number of Board members present. The President shall preside at all meetings. In the President's absence, the officer to preside shall be determined in the following succession: Vice President, Secretary, and then Treasurer, and then Country Directors in the order of their election to office.

The Board of Directors shall:

- Promulgate the policies and programs of the Association;
- Adopt an annual financial plan, receive the reports of the Secretary and the Treasurer, and committees and sub committees, and take such actions as are considered appropriate;
- Establish Association dues for all members;
- Review all actions of the Association's committees and task forces; and,
- Conduct such other business as may be deemed appropriate.

### **Section 3: Committees, Subcommittees, and Task Forces**

The President, with approval as determined by vote of the Board of Directors, may establish committees, subcommittees, and task forces to assist in carrying out the programs and operations of the Association.

The President shall determine the number of persons to be assigned to each committee, subcommittee, and task force and designate the chairperson. All standing committees shall develop operating guidelines for approval by the Board of Directors.

All members of a committee, subcommittee, or task force shall be members of the Association and shall serve at the pleasure of the President. The Nominating Committee shall consist of the Vice President, Immediate Past President (when available), and three Association members selected by the board (four whenever an Immediate Past President is not available), for a committee of five.

The President shall appoint the chairperson of the committee from among its Certified, Full, or Associate members. The Nominating Committee's operating guidelines should address composition of the committee, solicitation of input from members, consideration of applicants, selection process, and preparation of a slate of officers.

## **ARTICLE VII – NOMINATION, ELECTION, AND FILLING OF VACANCIES FOR OFFICERS AND MEMBERS OF THE BOARD OF DIRECTORS**

## **Section 1: Nominations**

The Nominating Committee shall select from the Certified, Full, or Associate members one candidate for each of the offices of President, Vice President, Secretary, Treasurer, and Country Directors, not later than thirty days before the meeting at which a new board is to be elected. Nominations for all offices will be accepted from the floor during the meeting after the presentation of the Nominating Committee's report, and seconded self-nominations will be accepted.

## **Section 2: Voting**

When there is a contest for an elective office, voting shall be by a secret ballot of all members in good standing.

## **Section 3: Filling Vacancies**

In the event of a vacancy occurring in the office of President, the Vice President will succeed. In the event of a vacancy in the office of the Vice President, the office will remain vacant until a special or regular election is held. Any special election will be prescribed by the Board of Directors and will involve all voting members. In the case of a vacancy in any other elected position, the Board of Directors shall fill the vacancy. The individual appointed to fill such a vacancy shall serve until the next election or end of the term, whichever comes first. Elections resulting from an unexpired term vacancy will be for a term of one year.

# **ARTICLE VIII – FINANCIAL ADMINISTRATION**

## **Section 1: Dues**

Association dues shall be established by vote of the Board of Directors.

Any member who is delinquent in the payment of dues for four months from the required due date shall automatically cease to be a member unless excused by the board. The board must approve reinstatement.

## **Section 2: Financial Responsibilities**

- a. The Board of Directors shall have the authority to prescribe such procedures, as it deems appropriate to assure adequate budgetary and financial controls.
- b. Approval of the financial plan by the Board of Directors shall constitute authority for appropriate officials of the Association to expend funds as provided by the plan.

## **Section 3: Dissolution**

In case of dissolution of the Association and liquidation of its affairs, any money or other assets remaining after the payment of all obligations shall be distributed to other not-for-profit agencies in the auditing field, such as the Institute of Internal Auditors.

#### **Section 4: Fiscal Year**

The fiscal year of the Association shall end at the close of business on the thirtieth (30) day of June each year.

### **ARTICLE IX – AMENDMENTS TO CONSTITUTION AND BYLAWS**

#### **Section 1: Origination of Amendments**

Proposed changes in the Constitution and Bylaws shall be submitted in the following manner:

- By proposal in writing from any committee to the President,
- By proposal in writing to the President signed by twenty (20) Certified, Full or Associate members.
- By proposal in writing from any member of the Board of Directors.

#### **Section 2: Processing Procedure**

Proposals for changes in the Constitution and Bylaws shall be submitted to a Constitution and By-laws Procedures Committee. After review and coordination with the initiator, the original proposals, along with committee analysis, shall be submitted to the Board of Directors, who shall submit Constitution and By-laws changes to the Association membership for vote at the next annual meeting.